

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

In re:	)	Chapter 11
	)	
CORE SCIENTIFIC, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 22-90341 (DRJ)
	)	
Debtors.	)	(Jointly Administered)

**APPLICATION FOR AN ORDER AUTHORIZING THE  
RETENTION AND EMPLOYMENT OF FTI CONSULTING, INC.  
AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE  
OF EQUITY SECURITY HOLDERS EFFECTIVE AS OF APRIL 8, 2023**

**IF YOU OBJECT TO THE RELIEF REQUESTED, YOU MUST RESPOND IN WRITING. UNLESS OTHERWISE DIRECTED BY THE COURT, YOU MUST FILE YOUR RESPONSE ELECTRONICALLY AT [HTTPS://ECF.TXSB.USCOURTS.GOV/](https://ecf.txsb.uscourts.gov/) WITHIN TWENTY-ONE (21) DAYS FROM THE DATE THIS MOTION WAS FILED. IF YOU DO NOT HAVE ELECTRONIC FILING PRIVILEGES, YOU MUST FILE A WRITTEN OBJECTION THAT IS ACTUALLY RECEIVED BY THE CLERK WITHIN TWENTY-ONE (21) DAYS FROM THE DATE THIS MOTION WAS FILED. OTHERWISE, THE COURT MAY TREAT THE PLEADING AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.**

The Official Committee of Equity Security Holders (the “Committee”) of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) hereby moves the Court for entry of an order under section 1103 of title 11 of the United States Code (the “Bankruptcy Code”) approving this application (the “Application”) and authorizing the employment and retention of FTI Consulting, Inc. (“FTI”), as financial advisors for the Committee effective as of April 8, 2023. In support of this Application, the Committee relies on the Declaration of Andrew

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Core Scientific Mining LLC (6971); Core Scientific, Inc. (3837); Core Scientific Acquired Mining LLC (6073); Core Scientific Operating Company (5526); Radar Relay, Inc. (0496); Core Scientific Specialty Mining (Oklahoma) LLC (4327); American Property Acquisition, LLC (0825); Starboard Capital LLC (6677); RADAR LLC (5106); American Property Acquisitions I, LLC (9717); and American Property Acquisitions, VII, LLC (3198). The Debtors’ corporate headquarters and service address is 210 Barton Springs Road, Suite 300, Austin, Texas 78704.

Scruton (the “Scruton Declaration”), filed contemporaneously herewith and attached hereto as **Exhibit B**, and respectfully states as follows:

### **Jurisdiction and Venue**

1. This Court has jurisdiction over this Application pursuant to 28 U.S.C. § 1334. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b). FTI confirms its consent to the entry of a final order by the Court in connection with this Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

2. Venue of the Debtors’ chapter 11 cases and this Application are proper in this district pursuant to 28 U.S.C. § 1408 and 1409.

3. The predicates for the relief sought herein are Bankruptcy Code sections 328(a) and 1103(a), Rules 2014(a) and 2016(a) of the Bankruptcy Rules, and the Bankruptcy Local Rules (the “Local Rules”).

### **Background**

#### **A. General Background**

4. On December 21, 2022 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code in this Court. The Debtors continue to operate their businesses and manage their assets as debtors in possession pursuant to Bankruptcy Code sections 1107(a) and 1108. No request for appointment of a trustee or examiner has been made in these chapter 11 cases.

5. On March 23, 2023, the United States Trustee for Region 7 (the “U.S. Trustee”) filed the *Notice of Appointment of Official Committee of Equity Security Holders* [Docket No. 724].<sup>2</sup> On April 8, 2023, the Committee selected FTI as its financial advisor.

#### **B. FTI’s Qualifications**

6. FTI provides services in areas ranging from corporate finance and interim management to economic consulting, forensic and litigation consulting, strategic communications, and technology. FTI’s clients include many of the world’s largest public companies and majorities of the twenty-five largest banks and one-hundred largest law firms in the world. FTI’s expertise includes liquidity and capital structure assessment, debt and equity restructuring advice, and identification of reorganization alternatives.

7. The Committee is familiar with FTI’s professional standing and reputation. FTI has considerable experience in providing financial advisory services in restructurings and reorganizations and enjoys an excellent reputation for the results it has obtained for debtors and creditors in chapter 11 cases throughout the United States. The Committee requires FTI’s services to enable it to assess and monitor the efforts of the Debtors and their professional advisors to maximize the value of their estates and to reorganize successfully. Finally, FTI is well qualified and able to represent the Committee in a cost-effective, efficient, and timely manner.

#### **C. Services to be Rendered**

8. FTI will provide such financial advisory services to the Committee and its legal advisor as they deem appropriate and feasible to advise the Committee in the course of these chapter 11 cases, including, but not limited to, the following:

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<sup>2</sup> The Committee members are Rudolph Family Trust c/o Lawrence Rudolph Trustee; Douglas S. Wall; Brent Berge; Foundry Digital LLC, c/o Ryan Boyle; RBH Holdings, LLC c/o Randall B. Hale; Aaron Baker; and Janice J. Kelly c/o Dee J. Kelly, Jr.

- assistance with performing valuation analyses;
- assistance with negotiations and the review and/or preparation of information and analyses related to determining the terms for the confirmation of a plan and related disclosure statement in these Chapter 11 proceedings; and
- assistance with the review of financial information prepared by the Debtors and other parties-in-interest, including, but not limited to, business plans, cash flow projections and budgets, cash receipts and disbursements, and assets and liabilities, in order to support the foregoing.

**D. FTI's Eligibility for Employment**

9. FTI has informed the Committee that, to the best of FTI's knowledge, information, and belief, other than as set forth in the Scruton Declaration, FTI: (a) has no connection with the Debtors, their creditors, their equity security holders, or other parties in interest or their respective attorneys or accountants, the U.S. Trustee, any person employed in the office of the U.S. Trustee, or any United States district judge or bankruptcy judge in this district in any matter related to the Debtors or their estates; (b) does not hold any interest adverse to the Debtors' estates; and (c) believes that it is a "disinterested person" as that term is defined in Bankruptcy Code section 101(14). FTI has not provided, and will not provide, any professional services to the Debtors, any of the creditors, other parties-in-interest, or their respective attorneys and accountants with regard to any matter related to these chapter 11 cases. FTI will conduct an ongoing review of its files to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new material facts or relationships are discovered or arise, FTI will inform the Court as required by Bankruptcy Rule 2014(a).

10. FTI has agreed not to share with any person or firm the compensation to be paid for professional services rendered in connection with these cases.

**E. Terms of Retention**

11. FTI is not owed any amounts with respect to pre-petition fees and expenses.

12. The Committee understands that FTI intends to apply to the Court for allowances of compensation and reimbursement of expenses for its financial advisory services in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any orders of this Court.

13. FTI seeks to be compensated on an hourly-fee basis, plus reimbursement of actual and necessary expenses incurred by FTI. Actual and necessary expenses would include any reasonable legal fees incurred by FTI related to FTI's retention or preparation of fee applications in these cases, subject to Court approval. FTI understands that interim and final fee awards are subject to approval by this Court.

14. The customary hourly rates, subject to periodic adjustments, charged by FTI professionals anticipated to be assigned to this case are as follows:

<b><u>United States</u></b>	<b><u>Per Hour (USD)</u></b>
Senior Managing Directors	\$1,045 - \$1,495
Directors / Senior Directors / Managing Directors	\$785 - \$1,055
Consultants/Senior Consultants	\$435 - \$750
Administrative / Paraprofessionals	\$175 - \$325

15. FTI will maintain records in support of any actual, necessary costs and expenses incurred in connection with the rendering of its services in these chapter 11 cases. In the event FTI seeks reimbursement for attorneys' fees during the term of the Debtors' chapter 11 cases, FTI will include the applicable invoices and supporting time records from such attorneys (in summary form and redacted for privilege and work product). Such attorneys do not need to have been retained under Bankruptcy Code section 327.

16. FTI believes that the foregoing fee structure and terms are reasonable and comparable to those generally charged by financial advisors and consultants of similar stature to FTI for comparable engagements, both in and out of chapter 11.

#### **F. Indemnification**

17. In addition to the foregoing, and as a material part of the consideration for the agreement of FTI to furnish services to the Committee pursuant to the terms of this Application, FTI believes that the following indemnification terms are customary and reasonable for financial advisors in chapter 11 cases:

- a. subject to the provisions of subparagraphs (b) and (c) below and approval of the Court, the Debtors are authorized to indemnify, and shall indemnify, FTI for any claims arising from, related to, or in connection with FTI's engagement under this Application, but not for any claim arising from, related to, or in connection with FTI's performance of any other services other than those in connection with the engagement, unless such services and indemnification therefor are approved by this Court; and
- b. the Debtors shall have no obligation to indemnify FTI for any claim or expense that is either (i) judicially determined (the determination having become final) to have arisen primarily from FTI's gross negligence, willful misconduct, breach of fiduciary duty (if any), bad faith, or fraud, unless the Court determines that indemnification would be permissible pursuant to applicable law, or (ii) settled prior to a judicial determination as to FTI's gross negligence, willful misconduct, breach of fiduciary duty (if any), bad faith, or fraud, but determined by this Court, after notice and a hearing, to be a claim or expense for which FTI is not entitled to receive indemnity under the terms of this Application; and
- c. if, before the earlier of (i) the effective date of a chapter 11 plan in these chapter 11 cases and (ii) the entry of an order closing these chapter 11 cases, FTI believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under the Application, including, without limitation, the advancement of defense costs, FTI must file an application in this Court, and the Debtors may not pay any such amounts to FTI before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by FTI for indemnification, and not as a provision limiting the duration of the Debtors' obligation to indemnify FTI.

The Committee believes that indemnification is customary and reasonable for financial advisors in chapter 11 proceedings. *See In re Joan & David Halpern, Inc.*, 248 B.R. 43 (Bankr. S.D.N.Y. 2000).

**Relief Requested**

18. By this Application, the Committee seeks entry of an order, substantially in the form attached hereto as **Exhibit A**, authorizing the Committee to employ and retain FTI as its financial advisor pursuant to Bankruptcy Code section 1103.

**Basis for Relief Requested**

19. The Committee seeks approval of the Application pursuant to Bankruptcy Code section 1103. Bankruptcy Code section 1103(a) provides, in relevant part, that an equity security holders' committee, with the Court's approval, "may select and authorize the employment by such committee of one or more attorneys, accountants, or other agents, to represent or perform services for such committee." 11 U.S.C. § 1103(a). The employment of FTI and its professionals by the Committee is reasonable and in line with the terms and conditions typical for engagements of this size and character. Because the Committee will require substantial assistance with these chapter 11 cases, it is reasonable for the Committee to seek to employ and retain FTI to serve as its financial advisor on the terms and conditions in this Application.

20. Bankruptcy Code section 328(a) provides, in relevant part, that the Committee "with the court's approval, may employ or authorize the employment of a professional person under section 327 or 1103 . . . on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on a fixed or percentage fee basis, or on a contingent fee basis." 11 U.S.C. § 328(a).

21. FTI's fee structure is fair and reasonable in light of the services being provided and

commensurate with the fee structures generally offered by firms of similar stature to FTI for comparable engagements. In addition, given the numerous issues FTI may need to address during these chapter 11 cases, FTI's commitment to the variable level of time and effort necessary to address all such related issues as they arise, and the market prices for FTI's services for engagements of this nature in an out-of-court context, the Committee has determined that the FTI fee arrangement is fair and reasonable.

22. Finally, to the best of the Committee's knowledge, information, and belief, FTI does not have any interest materially adverse to the Debtors' estates or any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason. Further, the Committee understands that FTI believes it is disinterested because, to the best of FTI's knowledge, information, and belief, FTI has no connection with the Debtors, their creditors, equity security holders, or any other party-in-interest, except as disclosed in the Scruton Declaration.

#### **No Duplication of Services**

23. The services that FTI will provide to the Committee will be appropriately directed by the Committee and its counsel so as to avoid duplication of efforts among the other professionals retained in these chapter 11 cases and performed in accordance with applicable standards of the profession. FTI will work collaboratively with the Committee and other professionals employed by the Committee to avoid duplication of services. The Committee believes that the services to be provided by FTI will complement and will not be duplicative of any services of the Committee's other professionals.



**No Prior Request**


24. No prior Application for the relief requested herein has been made to this or any other Court.

**Notice**

25. Notice of this Application has been provided to all parties listed on the Debtors' Master Service List. The Committee submits that, in light of the nature of the relief requested, no other or further notice need be given.

WHEREFORE, the Committee respectfully requests that the Court enter an order, substantially in the form attached hereto, authorizing the Committee to employ and retain FTI as financial advisors for the Committee for the purposes set forth above, effective as of April 8, 2023, and grant such further relief as is just and proper.

Dated: April 28, 2023  
Dallas Texas

/s/   
\_\_\_\_\_  
Douglas S. Wall  
Authorized Signatory<sup>3</sup>  
Official Committee of Equity Security Holders

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<sup>3</sup> Except as otherwise provided in this Application, I have made the statements herein on information and belief and in reliance on statements made to me by the Committee and its professionals.

**CERTIFICATE OF SERVICE**

I certify that on April 28, 2023, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Paul E. Heath  
One of Counsel

**EXHIBIT A**

**Proposed Order**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

**In re:** ) **Chapter 11**  
 )  
**CORE SCIENTIFIC, INC., et al.,<sup>1</sup>** ) **Case No. 22-90341 (DRJ)**  
 )  
**Debtors.** ) **(Jointly Administered)**  
 )  
 ) **Re: Dkt. No. \_\_\_\_**

**ORDER AUTHORIZING RETENTION OF  
FTI CONSULTING, INC. AS FINANCIAL ADVISOR FOR THE OFFICIAL  
COMMITTEE OF EQUITY SECURITY HOLDERS EFFECTIVE AS OF APRIL 8, 2023**

Upon the application (the “Application”) of the Official Committee of Equity Security Holders (the “Committee”) of the above-captioned debtors and debtors in possession (collectively, the “Debtors”), for an order under Bankruptcy Code section 1103 authorizing the Committee to retain FTI Consulting, Inc. (“FTI”), as financial advisors; and upon the Scruton Declaration<sup>2</sup> in support of the Application; and due and adequate notice of the Application having been given; and it appearing that no other notice need be given; and it appearing that FTI neither holds nor represents any interest adverse to the Debtors’ estates; and it appearing that FTI is “disinterested,” as that term is defined in Bankruptcy Code section 101(14); and it appearing that the relief requested in the Application is in the best interest of the Committee and the Debtors’ estates, after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED:

1. In accordance with Bankruptcy Code sections 328, 330, and 1103, Bankruptcy

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Core Scientific Mining LLC (6971); Core Scientific, Inc. (3837); Core Scientific Acquired Mining LLC (6073); Core Scientific Operating Company (5526); Radar Relay, Inc. (0496); Core Scientific Specialty Mining (Oklahoma) LLC (4327); American Property Acquisition, LLC (0825); Starboard Capital LLC (6677); RADAR LLC (5106); American Property Acquisitions I, LLC (9717); and American Property Acquisitions, VII, LLC (3198). The Debtors’ corporate headquarters and service address is 210 Barton Springs Road, Suite 300, Austin, Texas 78704.

<sup>2</sup> Capitalized terms used in this order not otherwise defined have the meaning given to them in the Application.

Rules 2014 and 2016, and Local Rules 2014-1 and 2016-1, the Committee is authorized to employ and retain FTI as its financial advisor effective as of April 8, 2023 on the terms set forth in the Application, except as limited or modified by this Order.

2. FTI shall file interim and final fee applications for the allowance of compensation for services rendered and reimbursement of out-of-pocket expenses incurred in accordance with the procedures set forth in Bankruptcy Code sections 330 and 331, and applicable provisions of the Bankruptcy Rules, the Local Bankruptcy Rules, and any applicable procedures and orders of this Court. For billing purposes, FTI shall keep its time in one tenth (1/10) hour increments.

3. In the event that, during the pendency of these chapter 11 cases, FTI seeks compensation and reimbursement of actual and necessary expenses, including for any attorneys' fees and expenses, the invoice and supporting time records from such attorneys, appropriately redacted to preserve applicable privileges, shall be included in FTI's fee application and such invoices and time records shall be in compliance with the Bankruptcy Local Rules and subject to approval of the Court under the standards of Bankruptcy Code 330 and 331, without regard to whether such attorney has been retained under Bankruptcy Code section 1103; *provided, however*, that FTI shall not seek reimbursement from the Debtors' estates for any fees incurred in defending any of FTI's fee applications in these chapter 11 cases.

4. The following indemnification provisions are approved:

- a. subject to the provisions of subparagraphs (b) and (c) below, the Debtors are authorized to indemnify, and shall indemnify, FTI for any claims arising from, related to, or in connection with the services to be provided by FTI as specified in the Application, but not for any claim arising from, related to, or in connection with FTI's performance of any other services other than those in connection with the engagement, unless such services and indemnification therefor are approved by this Court; and
- b. the Debtors shall have no obligation to indemnify FTI for any claim or expense that is either (i) judicially determined (the determination having become final) to have arisen primarily from FTI's gross negligence, willful

misconduct, breach of fiduciary duty (if any), bad faith, or fraud, unless the Court determines that indemnification would be permissible pursuant to applicable law, or (ii) settled prior to a judicial determination as to FTI's gross negligence, willful misconduct, breach of fiduciary duty (if any), bad faith, or fraud, but determined by this Court, after notice and a hearing, to be a claim or expense for which FTI is not entitled to receive indemnity under the terms of this Order; and

- c. if, before the earlier of (i) the effective date of a chapter 11 plan in these chapter 11 cases and (ii) the entry of an order closing these chapter 11 cases, FTI believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under this Order, including, without limitation, the advancement of defense costs, FTI must file an application in this Court, and the Debtors may not pay any such amounts to FTI before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by FTI for indemnification, and not as a provision limiting the duration of the Debtors' obligation to indemnify FTI.

5. FTI shall provide ten (10) business days' notice to the Debtors, the Official Committee of Unsecured Creditors in these chapter 11 cases, the U.S. Trustee, and the Committee before any increase in the hourly rates listed in the Application is implemented. The U.S. Trustee retains all rights to object to any rate increases on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

6. Notwithstanding anything in the Application to the contrary, FTI shall, (a) to the extent FTI uses the services of independent or third-party contractors, subcontractors, or employees of foreign affiliates or subsidiaries (collectively, the "Contractors") in these chapter 11 cases, FTI shall pass-through the fees and costs of such Contractors to the Debtors at the same rate that FTI pays the Contractors, (b) seek reimbursement for actual costs only, (c) ensure that the Contractors are subject to the same conflict checks as required for FTI, and (d) file with the Court such disclosures required by Bankruptcy Rule 2014.

7. FTI shall use its reasonable efforts, and coordinate with the Committee and their

other retained professionals, to avoid any duplication of services provided by any of the Committee's other retained professionals.

8. If there is any inconsistency between the terms of the Application, the Scruton Declaration, and this Order, this Order shall govern.

9. This Court shall retain jurisdiction with respect to all matters arising or related to the implementation of this Order.

Dated: April \_\_, 2023

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THE HONORABLE DAVID R. JONES  
UNITED STATES BANKRUPTCY JUDGE



**EXHIBIT B**

**Scruton Declaration**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

**In re:** ) **Chapter 11**  
 )  
**CORE SCIENTIFIC, INC., et al.,<sup>1</sup>** ) **Case No. 23-90341 (DRJ)**  
 )  
**Debtors.** ) **(Jointly Administered)**

**DECLARATION OF ANDREW SCRUTON IN SUPPORT OF THE  
APPLICATION FOR AN ORDER AUTHORIZING THE RETENTION  
AND EMPLOYMENT OF FTI CONSULTING, INC. AS FINANCIAL  
ADVISOR TO THE OFFICIAL COMMITTEE OF EQUITY SECURITY HOLDERS**

Pursuant to 28 U.S.C. section 1746, Andrew Scruton, declares as follows:

1. I am a Senior Managing Director with FTI Consulting, Inc. (“FTI”), an international consulting firm. I submit this declaration (the “Declaration”) on behalf of FTI in support of the application (the “Application”) of the Official Committee of Equity Security Holders (the “Committee”) of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”), for entry of an order authorizing the employment and retention of FTI as financial advisor to the Committee under the terms and conditions set forth in the Application. I am generally familiar with the Bankruptcy Code and the Bankruptcy Rules. Except as otherwise noted, I have personal knowledge of the matters set forth herein, and, if called as a witness, I would testify thereto.<sup>2</sup>

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are as follows: Core Scientific Mining LLC (6971); Core Scientific, Inc. (3837); Core Scientific Acquired Mining LLC (6073); Core Scientific Operating Company (5526); Radar Relay, Inc. (0496); Core Scientific Specialty Mining (Oklahoma) LLC (4327); American Property Acquisition, LLC (0825); Starboard Capital LLC (6677); RADAR LLC (5106); American Property Acquisitions I, LLC (9717); and American Property Acquisitions, VII, LLC (3198). The Debtors’ corporate headquarters and service address is 210 Barton Springs Road, Suite 300, Austin, Texas 78704.

<sup>2</sup> Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at FTI and are based on information provided by them.

**Disinterestedness and Eligibility**

2. In connection with the preparation of this Declaration, FTI conducted a review of its contacts with the Debtors, their affiliates, and certain entities holding large claims against, or equity interests in, the Debtors that were made reasonably known to FTI by the Debtors. A listing of the parties reviewed is reflected on **Exhibit A** to this Declaration. FTI's review, completed under my supervision, consisted of a query of the Exhibit A parties within an internal computer database<sup>3</sup> containing names of individuals and entities that are present or recent former clients. A listing of such relationships that FTI identified during this process is set forth on **Exhibit B** to this Declaration.

3. Based on the results of its review, FTI does not have a relationship with any of the parties on Exhibit A in matters related to these proceedings. FTI has provided, and could reasonably expect to continue to provide, services unrelated to the Debtors' cases for the various entities shown on Exhibit B. FTI's assistance to these parties has been related to providing various financial restructuring, litigation support, technology, strategic communications, and economic consulting services. To the best of my knowledge and except as otherwise disclosed herein, no services have been provided to these parties in interest that involve their rights in the Debtors' cases, nor does FTI's involvement in these cases compromise its ability to continue such consulting services.

4. In addition to the relationships disclosed on Exhibit B, FTI discloses the following:

- It is my understanding that Duke Energy and certain of its affiliates are utility providers and creditors in connection with the Debtors' chapter 11 cases. Nicholas C. Fanandakis, a member of the board of directors of FTI Consulting, Inc., is also a member of the board of directors of Duke Energy Corporation.

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<sup>3</sup> For the avoidance of doubt, FTI's computer database covers FTI Consulting, Inc. and its wholly owned subsidiaries globally.

To the best of my knowledge, Mr. Fanandakis does not have any professional involvement in this matter in any capacity.

- A subsidiary of FTI, FTI Consulting Technology, LLC (“FTI Technology”), has been hired as a vendor by Celsius Network LLC (“Celsius”) to provide certain electronic data technology support services in a variety of open and closed matters (collectively, the “Celsius Technology Engagement”). One closed matter comprising the Celsius Technology Engagement related to the dispute between the Debtors and Celsius. As a vendor for Celsius, FTI Technology is performing administrative and ministerial services and is not providing (nor has provided) any advisory or investigative or other professional services to Celsius as part of the Celsius Technology Engagement.
- In addition to the Celsius Technology Engagement, Akin Gump Strauss Hauer & Feld LLP, as special litigation counsel for Celsius in its chapter 11 cases, retained FTI Technology to provide expert witness services in connection with an adversary proceeding in Celsius’ chapter 11 cases unrelated to the Debtors or their chapter 11 cases.

5. To maintain the confidentiality of the client information in connection with FTI’s engagement on behalf of the Committee (the “Committee Engagement”), FTI has implemented the and will maintain the following procedures:

- no FTI employees working on the Celsius Technology Engagement (“Technology Engagement Personnel”) have been, are, or will be, a part of the Committee Engagement;
- each member of the Committee Engagement (each, a “Committee Professional” and collectively, the “Committee Professionals”) and each member of the Technology Engagement shall acknowledge in writing that he or she has received or may receive certain nonpublic information and that he or she is aware of the ethical wall in effect and will follow these ethical wall procedures;
- Committee Professionals will not directly or indirectly share any nonpublic information generated by, received from, or relating to the Committee Engagement with Technology Engagement Personnel, and Technology Engagement Personnel will not directly or indirectly share any nonpublic information generated by, received from or relating to the Celsius Technology Engagement, with Committee Professionals, except that a good-faith communication of publicly available information shall not be presumed to be a breach of the obligations of FTI, the Technology Engagement Personnel, or any Committee Professional;
- FTI has established electronic internal security walls to ensure that (a) only Committee Professionals have access to the information, databases, e-mails,

schedules, or any other information relating to the Committee Engagement and (b) only Technology Engagement Personnel have access to the information, databases, e-mails, schedules, or any other information relating to the Celsius Technology Engagement;

- Consistent with its ordinary course compliance practice, FTI will periodically monitor communications through electronic means among the Committee Professionals and the Technology Engagement Personnel to ensure compliance with these ethical wall procedures;
- FTI will disclose to counsel for the Debtors, counsel for the Committee, counsel for the Official Committee of Unsecured Creditors, and the United States Trustee any material breaches of these ethical wall procedures. If FTI ceases to act as advisor to the Committee, it will continue to follow the procedures set forth above until a plan has been confirmed in the Debtors' chapter 11 cases or these chapter 11 case have been converted or dismissed.

6. As part of its diverse practice, FTI appears in numerous cases, proceedings, and transactions that involve many different professionals, including attorneys, accountants, and financial consultants, who may represent claimants and parties-in-interest in the Debtors' chapter 11 cases. Also, FTI has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of whom may be involved in these proceedings. In addition, FTI has in the past, may currently, and will likely in the future be working with or against other professionals involved in these chapter 11 cases in matters unrelated to the Debtors and these cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests adverse to the Debtors' estates and none are in connection with the Debtors' chapter 11 cases.

7. FTI is not a "creditor" of any of the Debtors within the meaning of Bankruptcy Code section 101(10). Further, neither I, nor any other member of the FTI Committee Engagement team, to the best of my knowledge, (a) is a creditor, equity security holder, or insider of the Debtors; (b) is or has been within two years before the Petition Date, a director, officer, or

employee of the Debtors; or (c) has any interest materially adverse to the interests of the Debtors' estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason. As such, to the best of my knowledge, and based upon the results of the relationship search described above and disclosed herein, FTI (i) is a "disinterested person" as defined in Bankruptcy Code section 101(14) and (ii) does not hold or represent any interest adverse to the Debtors' estates. Therefore, FTI believes it is eligible to be employed by the Committee under Bankruptcy Code section 1103(b).

8. It is FTI's policy and intent to update and expand its ongoing relationship search for additional parties in interest in an expedient manner. If any new material relevant facts or relationships are discovered or arise, FTI will file a supplemental declaration pursuant to Bankruptcy Rule 2014(a).

#### **Professional Compensation**

9. Subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, Bankruptcy Rules, the local rules of this District, and any applicable orders of this Court, FTI will seek payment for compensation on an hourly basis, plus reimbursement of actual and necessary expenses incurred by FTI, including legal fees related to the preparation of the Application (if any), as approved by the Court. FTI's customary hourly rates as charged in bankruptcy and non-bankruptcy matters of this type by the professionals assigned to this engagement are outlined in the Application. These hourly rates are adjusted periodically, typically on an annual basis. I believe that the fee structure as set forth in the Application is reasonable and comparable to those generally charged by financial advisors and consultants of similar stature to FTI for comparable engagements, both in and out of chapter 11.

10. To the extent FTI utilizes independent or third-party contractors or subcontractors (the “Contractors”) in the provision of services to the Committee, FTI will (i) pass through the fees of such Contractors at the same rate that FTI pays the Contractors and (ii) seek reimbursement for actual costs of the Contractors only. In addition, FTI will ensure that each Contractor will file a separate declaration evidencing its disinterestedness in these chapter 11 cases as required by the Bankruptcy Code and Bankruptcy Rules.

11. According to FTI’s books and records, during the ninety days before the Petition Date, FTI did not receive any payments from the Debtors.

12. To the best of my knowledge, (a) no commitments have been made or received by FTI with respect to compensation or payment in connection with these cases other than in accordance with the provisions of the Bankruptcy Code and (b) FTI has no agreement with any other entity to share with such entity any compensation received by FTI in connection with these chapter 11 cases.

**No Duplication of Services**

13. The Committee and FTI intend that FTI’s services will be appropriately directed by the Committee so as to avoid duplication of efforts among the other professionals retained by the Committee in these chapter 11 cases and performed in accordance with applicable standards of the profession. FTI will work collaboratively with the Committee’s other professionals to avoid duplication of services among professionals. I believe that the services to be provided by FTI will complement and will not be duplicative of any services of the Committee’s other professionals.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on April 28, 2023.

/s/ Andrew Scruton  
Andrew Scruton

**EXHIBIT A**

**Parties-in-Interest Reviewed for Current and Recent Former Relationships**

**Debtors**

Core Scientific Mining LLC  
Core Scientific, Inc.  
Core Scientific Acquired Mining LLC  
Core Scientific Operating Company  
Radar Relay, Inc.  
Core Scientific Specialty Mining  
(Oklahoma) LLC  
American Property Acquisition, LLC  
Starboard Capital LLC  
RADAR LLC  
American Property Acquisitions I, LLC  
American Property Acquisitions VII, LLC

**Debtors' Trade Names and Aliases (up to  
8 years) (a/k/a, f/k/a, d/b/a)**

155 Palmer Lane, LLC  
Blockcap, Inc.  
Core Scientific Holdings Co.  
Core Scientific, Inc.  
GPU One Holdings, LLC  
Mineco Holdings, Inc.  
Power & Digital Infrastructure Acquisition  
Corp.  
Radar Relay, LLC  
XPDI

**Official Committee of Equity Security  
Holders**

Rudolph Family Trust  
Douglas S. Wall  
Brent Berge  
Foundry Digital LLC  
RBH Holdings, LLC  
Aaron Baker  
Janice J. Kelly

**Ad Hoc Group of Secured Convertible  
Noteholders**

Apollo Capital Management, L.P.  
BlackRock Financial Management, Inc.  
Corbin Capital Partners, L.P.

Gullane Capital, LLC  
Ibex Investors LLC  
ICG Advisors, LLC  
Jordan Park Group LLC  
Kensico Capital Management Corp.  
Marsico AXS CS LLC  
Massachusetts Mutual Life Insurance  
Company  
Sabby Volatility Warrant Master Fund, Ltd.  
Toroso Investments, LLC

**Bank Accounts**

Bank of America  
City National Bank  
Bremer Bank

**Bankruptcy Judges and Staff for  
Southern District of Texas**

Judge David R. Jones  
Judge Marvin Isgur  
Judge Christopher M. Lopez  
Judge Jeffrey P. Norman  
Judge Eduardo V. Rodriguez  
LinhThu Do  
Tyler Laws  
Albert Alonzo  
Vriana Portillo  
Rosario Saldana  
Zilde Martinez  
Mario Rios  
Tracey Conrad  
Jeannie Chavez  
Ana Castro

**Bondholders/Noteholders/Indenture  
Trustees**

U.S. Bank National Association

**Clerk of the Court for Southern District  
of Texas**

Darlene Hansen  
Nathan Ochsner



**Contract Counterparties (includes patents: and intellectual property)**

(See Significant Customers and Contract Counterparties)

**Current Officers and Directors**

Carol Haines  
Darin Feinstein  
Denise Sterling  
Jarvis Hollingsworth  
Jeff Pratt  
Jeff Taylor  
Katharine (“Katy”) Hall  
Kneeland Youngblood  
Krista Rhynard  
Kyle Buckett  
Lynn Burgener  
Matthew Brown (“Matt”)  
Matthew Minnis (“Matt”)  
Michael Bros  
Michael Levitt (“Mike”)  
Neal P. Goldman  
Russell Cann  
Steve Gitlin  
Todd DuChene  
Weston Adams

**Affiliation of Current Officers and Directors**

Baylor Health Care System Foundation  
California Institute of Technology (Caltech)  
Diamond Offshore Drilling, Inc.  
Kayne Anderson BDC, LLC  
Kayne Anderson Capital Advisors, L.P.  
Kayne Anderson Energy Infrastructure Fund Inc. (KYN)  
Kayne Anderson NextGen Energy & Infrastructure Inc. (KMF)  
Laredo Petroleum, Inc.  
Mackay Shields, LLC  
Mallinckrodt Pharmaceuticals  
Memorial Hermann Hospital System  
Och Ziff Capital Management, LP  
Pledgeling Technologies  
Prostate Cancer Foundation

Scientific Games Corporation  
Southwestern Medical Foundation  
Talos Energy, Inc.  
Teacher Retirement System of Texas  
The Council on Foreign Relations  
The Music Acquisition Corp  
TPG Pace Beneficial Finance Corporation I and II  
Weatherford International

**Benefit Providers**

(Workers Compensation/ Pension Plans /Third Party Administrators)

Aetna  
Aflac  
Allstate Benefits  
American Security and Protection Services LLC  
Blue Cross Blue Shield CA  
Blue Cross Blue Shield NC  
BNY Mellon Bank  
Chubb Personal Excess Liability Insurance  
Citibank (Administered by PayFlex)  
Delta Dental  
Expensify Payments LLC  
Farmers Group Select Home & Auto Insurance  
Florida Blue  
Globalization Partners Professional Services  
Group Health Aetna  
Guardian  
Kaiser Permanente  
MetLife  
Optum Bank  
Securitas Security Services USA, Inc.  
TriNet - COBRA  
TriNet HR III, LLC  
Tufts  
UnitedHealthcare (“UHC”)  
Vision Service Plan (“VSP”)

**Debtors Professionals**

AlixPartners LLP  
Deloitte Tax LLP  
Deloitte Financial Advisory Services LLP  
PJT Partners LP

Marcum LLP  
Scheef & Stone, L.L.P.  
Stretto, Inc.  
Weil, Gotshal & Manges LLP

**Former Officers and Directors**

Aber Whitcomb  
Alan Curtis  
Brandon Curtis  
Brett Harrison  
Brian Neville  
Bryce Johnson  
Caleb Tebbe  
Christel Sice  
Christy Barwick  
Clark Swanson  
Colin Crowell  
Dan Christen  
Devon Eldridge  
George Kollitides  
Harlin Dean  
Kevin Turner  
Larry Rudolph  
Matthew Bishop  
Michael Truzpek  
Peter Dorrius  
Peter J. Novak  
Peter Sladic  
Sharon Orlopp  
Stacie Olivares

**Insurance/Insurance Broker/Insurance Provider/Surety Bonds**

AmTrust  
AON  
Arch Specialty Ins. Co (via AmWins)  
Ascot Syndicate No. 1414 (Ethos via AmWins)  
Aspen Specialty Ins. Co (via AmWins)  
AXIS Surplus Ins. Co (via Amwins)  
Beazley (Lloyd's Syndicate 2623)  
Beazley (Lloyd's Syndicate No. 2623 (Beazley UK)  
Beazley Insurance Company  
Berkley National Insurance Company  
Berkley Prof Liability

Berkshire Hathaway Specialty Ins. Company  
CAC Specialty  
Columbia Casualty Company (CNA)  
Endurance American Specialty Insurance Company (Sompo)  
Federal Insurance Company (Chubb)  
General Casualty Co of WI (QBE)  
Harco National Insurance Company (360)  
Hiscox Insurance Company  
Kinsale Insurance Company (via Amwins)  
Landmark American Insurance Company (RSUI via Amwins)  
Lexington Insurance Company (AIG) via RT Specialty  
Lexington Insurance Company (via Amwins)  
Lloyd's Syndicate No. 2623 (Beazley UK)  
National Union Fire Ins. Co of Pittsburgh (AIG)  
Navigators Insurance Co (Hartford)  
Obsidian Specialty Insurance Company (Orion via RT Specialty)  
Pennsylvania Insurance Company (Applied via RT Specialty)  
Policies Held by PEOs TriNet and Globalization Partners  
QBE Insurance Corporation  
Starr Indemnity & Liability Co  
Swiss Re Corporate Solutions Capacity Ins. Corp (via Amwins)  
The Princeton Excess & Surplus Lines Ins. Co (Munich Re via Amwins)  
U.S. Customs and Border Protection  
Vantage Risk Specialty Insurance Company (RT Specialty)  
Wright National Flood Ins. Co (NFIP)  
XL Specialty Ins. Co.

**Landlords and Parties to Leases**

Cheryl Ogle & the Crystal Ogle Management Trust  
City of Denton  
Dalton-Whitfield Joint Development Authority  
Elmington Property Management LLC

Elmington Property Mgmt. LLC - Monarch Apartments  
Hannig Row Partnership  
Hudson GRC LLC  
Hurd Real Estate Associates  
Jobe Ranch Family Limited Partnership, Lessor (11/15/2021)  
Jobe Ranch Family Limited Partnership  
Liberty Point Apartments  
Minnkota Power Cooperative Inc.  
Minnkota Power Cooperative, Lessor (Commercial Lease, Ground Lease)  
Mobley Holdings LLC - Liberty Point Apartments  
Monarch Apartment Homes  
Ncredible Properties  
Nodak Electric Cooperative  
Nodak Electric Cooperative Inc.  
Peerless Events & Tents LLC  
SRPF A QR Riversouth LLC  
The District  
The Preserve at Spring Creek  
Tien Yun Investments, LLC (dba TY Properties)  
Worksmith, Inc.

### **Lenders**

1994 Steinfeld Family Trust  
36th Street Capital  
ACM ELF ST, LLC (Atalaya)  
Amplify Transformational Data Sharing ETF  
Anchorage Lending CA, LLC  
Andrew Rosen 2004 Successor Insurance Trust  
Apollo Centre Street Partnership, L.P.  
Apollo Lincoln Fixed Income Fund, L.P.  
Apollo Moultrie Credit Fund, L.P.  
Apollo Tactical Value SPN Investments, L.P.  
Arctos Credit, LLC  
B. Riley Bridge Loan  
B. Riley Commercial Capital, LLC  
Bank of the West  
Barings BDC, Inc.  
Barings Capital Investment Corporation

Barings Private Credit Corp.  
Barkley Investments, LLC  
Better Downtown Miami LLC  
Birch Grove Strategies Master Fund LP  
BlackRock Credit Alpha Master Fund L.P.  
BlockFi, Inc.  
BlockFi A  
BlockFi B  
BlockFi Lending LLC  
Bremer Bank, National Association  
BRF Finance Co., LLC  
Brown Corporation  
Cannon Investments LLC  
Celsius Core LLC  
Corbin Opportunity Fund, L.P.  
Cryptonic Black, LLC  
David Sarner  
De Lage Landen Financial Services, Inc.  
Dell Financial Services L.L.C.  
Douglas Lipton  
Ferro Investments Ltd.  
FGK Investments Ltd.  
Fidelity Capital Corp.  
First Sun Investments, LLC  
Frank Pollaro  
FTF Diversified Holdings, LP  
Galaxy Digital LP  
Garic Limited  
Genesis Global Capital, LLC  
Genesis Global Capital, LLC #1  
Greensledge Merchant Holdings, LLC  
Gullane Capital Partners, LLC  
Gullane Digital Asset Partners OP, LLC  
Gullane Digital Asset Partners, LLC  
HC NCBF Fund  
Hollywood, LLC  
Ibex Partners (Core) LP  
ICG CoreSci Holdings, LP  
Indigo Direct Lending, LLC  
Jack Novak  
James Pulaski  
Jason Capello  
John Badger Quinn  
John P. Joliet  
JPAS - Credit LLC ("JPAS" is Jordan Park Access Solutions)

JPAS - Crypto Infrastructure-A S.P.  
 JSK Partnership LLC  
 Kensico Associates, L.P.  
 Kensico Offshore Fund Master, Ltd  
 KMR CS Holdings, LLC  
 Leon J. Simkins Non-Exempt Trust FBO  
 Michael Simkins  
 Levbern Management LLC  
 Liberty Commercial Finance, LLC  
 Liberty Commercial Finance, LLC (n/k/a/  
 Wingspire Equipment Finance LLC  
 Liberty Stonebriar  
 Marsico AXS CS LLC  
 MassMutual Asset Finance  
 Mass Mutual Barings  
 Massachusetts Mutual Life Insurance  
 Company  
 Milos Core LLC  
 Monbanc Inc.  
 Neso Investment Group Ltd  
 North Mill Equipment Finance  
 North Star Leasing  
 Northdata Holdings Inc.  
 NYDIG  
 OIP SPV Core Scientific, LLC  
 Omega Interceptor Restricted Ltd  
 Pescadero Capital, LLC  
 Prime Alliance Bank  
 Richard Katz 2016 GST Trust  
 Robert Fedrock  
 Sabby Volatility Warrant Master Fund, Ltd.  
 SRPF A QR Riversouth LLC  
 Stonebriar Commercial Finance LLC  
 Stonebriar Finance Holdings LLC  
 SunnySide Consulting and Holdings, Inc.  
 TBC 222 LLC  
 Tech Finance Corporation  
 The Kimmel Family Foundation  
 The Michael O. Johnson Revocable Trust  
 The Obsidian Master Fund  
 The Sear Family 1996 Trust  
 The William R. Guthy Separate Property  
 Trust  
 TJC3 LLC  
 Toyota Commercial Finance  
 Transatlantic Mobility Holdings II LLC

Trinity Capital Inc.  
 U.S. Bank National Association  
 VFS LLC  
 Vineet Agrawal  
 Wilmington Savings Fund Society, FSB  
 Wingspire Equipment Finance LLC  
 Wolfswood Holdings LLC  
 Wormser Family Partnership II, LP  
 Wormser Family Partnership 11, LP  
 XMS Core Convert Holdings LLC

#### **List of the Top 30 Unsecured Creditors**

AAF International  
 Amazon Web Services Inc.  
 Bergstrom Electric  
 BRF Finance Co., LLC  
 CDW Direct  
 CES Corporation  
 Cherokee County Tax Collector  
 Cooley LLP  
 Dalton Utilities  
 DK Construction Company  
 Duke Energy  
 FlowTx  
 Gensler  
 Harper Construction Company, Inc.  
 Herc Rentals  
 Kentucky Department of Revenue  
 LiveView Technologies Inc.  
 Marshall County Sheriff  
 McDermott Will and Emery LLP  
 Moss Adams LLP  
 OP  
 Priority Power Management, LLC  
 Reed Wells Benson and Company  
 Securitas Security Services USA Inc.  
 Shell Energy Solutions  
 Sidley Austin LLP  
 Tenaska Power Services Co  
 Tenet Solutions  
 Trilogy LLC  
 U.S. Customs and Border Patrol

#### **List of the Creditors Holding the Top 100 Largest Unsecured Claims (Excluding Insiders)**

A to Z pest Control and Services  
 AAF International  
 AccuForce HR Solutions LLC  
 Acme Tools  
 Altru Health System  
 Amazon Business  
 Amazon Web Services Inc.  
 American Paper and Twine Co  
 American Security and Protection Service LLC  
 AT&T  
 Averitt Express Inc.  
 Bearden Industrial Supply  
 Bergstrom Electric  
 BlockFi Lending LLC  
 C & W Facility Services, Inc.  
 C.H. Robinson Company, Inc.  
 Callahan Mechanical Contractors Inc.  
 Carolina Recycling & Consulting LLC  
 CES Corporation  
 Charter Communications, Inc. (dba Spectrum)  
 Cherokee County Tax Collector  
 City of Calvert City  
 Collier Electrical Service Inc.  
 ComputerShare Inc.  
 Condair Inc  
 Dakota Carrier Network  
 Data Sales Co Inc.  
 Delaware Secretary of State  
 DJNR Interactive LLC  
 DK Construction Company  
 Draffen Mart Inc.  
 EPB of Chattanooga  
 Equinix Inc.  
 Equipment Depot of Kentucky Inc.  
 Frontier Communications America Inc.  
 Gensler  
 Globalization Partners LLC  
 GreatAmerica Financial Services  
 Grubhub Holdings Inc.  
 Hannan Supply Company Inc.  
 Herc Rentals  
 IEWC Global Solutions  
 Interstate Welding and Steel Supply  
 J W Didado Electric LLC

Jackson Purchase Energy Corporation  
 Jacob John Novak  
 Kelly Services Inc.  
 Lattice  
 Lib Fin LLC  
 Lisa Ragan Customs Brokerage  
 Manpower  
 Marble Community Water System  
 Marnoy Interests Ltd.  
 Marshall County Sheriff  
 MassMutual Asset Finance LLC  
 Moss Adams LLP  
 Mountain Top Ice  
 Onyx Contractors Operations, LP  
 Optilink  
 Proctor Management  
 Reed Wells Benson and Company  
 Regional Disposal and Metal LLC  
 Resound Networks LLC  
 Ricks Rental Equipment  
 Robert Half Talent Solutions  
 Securitas Security Services USA Inc.  
 Slalom LLC  
 Snelling  
 Stonebriar Finance Holdings LLC  
 Supreme Fiber LLC  
 Technology Finance Corporation  
 Temps Plus of Paducah Inc.  
 Tenaska Colocation Services LLC  
 Tennessee Valley Authority  
 Truckload Connections, LLC  
 US Customs and Border Patrol  
 Waste Path Services LLC  
 Water Works C&R, LLC  
 XC Container LLC  
 ZetaMinusOne LLC

**List of 5 Largest Secured Claims**  
 (See Secured Creditors)

**Litigation Counterparties/Litigation Pending Lawsuits (includes threatened litigation):**

Benjamin Thomison & Alpha Asic  
 Harlin Dean  
 Jonathan Barrett, et al.

LV net, Mizrahi et al.  
McCarthy Buildings Companies, Inc.  
Mei Pang  
Sphere 3d  
Stayfirst Branding Agency

**Non-Debtor Affiliates and Subsidiaries**

Core Scientific Partners GP, LLC (SMLLC)  
Core Scientific Partners, LP  
CSP Advisors, LLC (SMLLC)  
CSP Liquid Opportunities Fund, LP  
CSP Liquid Opportunities GP, LP  
CSP Liquid Opportunities Master Fund, LP  
CSP Liquid Opportunities Offshore Fund  
(Exempted Ltd)  
Team LLC  
XPDI Sponsor LLC

**Non-Debtors Professionals**

Arnold & Porter Kaye Scholer LLP  
(Counsel for Prepetition Secured Lenders)  
Choate, Hall & Stewart LLP  
(Counsel for B. Riley Commercial Capital, LLC)  
Duane Morris LLP  
Ducera Partners  
(Investment Banker for the Official Committee of Unsecured Creditors)  
Gray Reed (Conflicts and Efficiency Counsel for the Official Committee of Unsecured Creditors)  
Moelis & Company LLC (Investment Banker & Financial Advisor to the Ad Hoc Group of Secured Convertible Noteholders)  
Paul Hastings LLP  
(Counsel for Ad Hoc Group of Secured Convertible Noteholders)  
Skadden, Arps, Slate, Meagher & Flom LLP  
(Counsel for Ad Hoc Group of Equity Security Holders)  
Sidley Austin LLP  
(Counsel of NYDIG ABL LLC)  
Troutman Pepper Hamilton Sanders LLP  
(Counsel for Dalton Utilities)  
Willkie Farr & Gallagher LLP

(Counsel for the Official Committee of Unsecured Creditors)

**Official Committee of Unsecured Creditor Members and Professionals**

Willkie Farr & Gallagher LLP  
Gray Reed  
Ducera Partners LLC (Investment Banker)  
Dalton Utilities  
MP2 Energy LLC d/b/a Shell Energy Solutions  
Sphere 3D Corp.  
Tenaska Power Services Co.

**Other Parties in Interest**

(See Notice of Appearance Parties, and any other person or group appointed)

**Notice of Appearance Parties/Interested Parties**

36th Street Capital Partners, LLC  
ABLe Communications, Inc.  
AmTrust North America, Inc. on behalf of Associated Industries Insurance Company, Inc.  
B. Riley Commercial Capital, LLC  
Barings BDC, Inc. (as prepetition secured lenders)  
Barings Capital Investment Corporation (as prepetition secured lenders)  
Barings Private Credit Corp. (as prepetition secured lenders)  
BEAM Concrete Construction, Inc.  
BlockFi, Inc.  
CEC Energy Services LLC  
Charles Basil  
Choate, Hall & Stewart LLP (Counsel for B. Riley Commercial Capital, LLC)  
City of Denton  
Dallas County  
Dalton Utilities  
Foundry Digital LLC  
Gaylor Electric, Inc. d/b/a Gaylor, Inc.  
GEM Mining 1, LLC  
GEM Mining 2, LLC  
GEM Mining 2B, LLC



GEM Mining 3, LLC  
 GEM Mining 4, LLC  
 General Casualty Company of Wisconsin  
 Gray Reed (Conflicts and Efficiency  
 Counsel to Official Committee of Unsecured  
 Creditors)  
 Harper Construction Company, Inc.  
 Haynes and Boone, LLP (Counsel for  
 BlockFi, Inc. and its affiliated entities)  
 Huband-Mantor Construction, Inc.  
 Humphrey & Associates, Inc.  
 Indigo Direct Lending, LLC  
 Latham & Watkins LLP (Counsel for Trinity  
 Capital)  
 Maddox Industrial Transformer, LLC  
 Marnoy Interests, Ltd. d/b/a Office Pavilion,  
 or Office Pavilion  
 MassMutual Asset Finance LLC  
 McCarthy Building Companies, Inc.  
 Meridian Equipment Finance, LLC  
 Mitch Edwards  
 MP2 Energy Texas, LLC d/b/a Shell Energy  
 Solutions  
 NYDIG ABL LLC (f/k/a Arctos Credit,  
 LLC) (“NYDIG”)  
 North Mill Equipment Finance LLC  
 Oracle America, Inc.  
 Paul Hastings LLP (Counsel for the Ad Hoc  
 Group of Secured Convertible Noteholders)  
 Prime Alliance Bank, Inc.  
 Priority Power Management, LLC  
 Scheef & Stone, L.L.P. (Counsel for the  
 Board of Directors of Core Scientific, Inc.)  
 Shipman & Goodwin LLP (Counsel for U.S.  
 Bank National Association, as Prepetition  
 Note Agent and Collateral Agent)  
 Sidley Austin LLP (Counsel for NYDIG  
 ABL LLC (f/k/a Arctos Credit, LLC)  
 Skadden, Arps, Slate, Meagher & Flom LLP  
 (Counsel for the Ad Hoc Equity Group)  
 Sphere 3D Corp.  
 SRPF A QR Riversouth LLC  
 Tenaska Power Services Co.  
 The Texas Comptroller of Public Accounts,  
 Revenue Accounting Division  
 Toyota Industries Commercial Finance Inc.

Travis County (TX)  
 Trinity Capital Inc.  
 U.S. Bank National Association (as  
 Prepetition Note Agent and Collateral  
 Agent)  
 Willkie Farr & Gallagher LLP  
 (Counsel for the Official Committee of  
 Unsecured Creditors)  
 Wingspire Equipment Finance, LLC

### **Ordinary Course Professionals**

Akin Gump Strauss Hauer & Feld LLP  
 Alston & Bird LLP  
 Andersen Tax LLC  
 Bitmain Technology Inc.  
 Blue Ridge Law & Policy, P.C.  
 Campbells Regulatory Services Limited  
 Carey Olson Services Cayman Limited  
 Cooley LLP  
 CrossCountry Consulting LLC  
 CSS Partners, LLC  
 Cypress Advocacy, LLC dba Mindset  
 Deloitte & Touche LLP  
 Deloitte Transactions and Business  
 Analytics LLP  
 Ernst & Young LLP  
 Ernst & Young Product Sales LLC  
 Ernst and Young US LLP  
 Evercore Group LLC  
 Faegre Drinker Biddle and Reath LLP  
 Fishman Stewart PLLC  
 Frost, Brown Todd LLC  
 Gartner Inc.  
 Gasthalter and Co LP  
 Greenberg Traurig, LLP  
 Holland and Hart LLP  
 Horne, LLP  
 Ironclad, Inc.  
 Jackson Walker LLP  
 Kirkland and Ellis LLP  
 KPMG LLP  
 McDermott Will & Emery LLP  
 Mintz Group LLC  
 Morgan, Lewis & Bockius LLP  
 Moss Adams LLP  
 Murphy & Grantland, P.A.

NASDAQ Corporate Solutions, LLC  
 NAVEX Global, Inc.  
 Netgain Solutions, Inc.  
 Oracle America, Inc.  
 PricewaterhouseCoopers LLP  
 Prickett Jones and Elliott PA  
 Quinn Emanuel Urquhart & Sullivan, LLP  
 Registered Agent Solutions, Inc.  
 Resources Global Professionals  
 Richards Layton and Finger PA  
 Riverbend Consulting LLC  
 Rowlett Hill Collins LLP  
 Ryan & Associates  
 Ryan LLC  
 Sidley Austin LLP  
 Sitrick and Company  
 Snell & Wilmer  
 Sternhell Group  
 Williams & Connolly LLP  
 Workday, Inc.  
 Workiva Inc.  
 Zuckerman Gore Brandeis & Crossman,  
 LLP

**Ad Hoc Group of Equity Security  
 Holders and Professionals**

Skadden, Arps, Slate, Meagher & Flom LLP  
 Allane Ray O’Neil  
 Alpha Bravo Holding Company Inc.  
 Bitrockett LLC  
 Brent Berge  
 Brett Talla  
 David Askew  
 David M. Talla  
 Douglas Abrams  
 Douglas Wall  
 Eddie Griffin  
 George Wilson  
 Grady Roberts  
 Jacob Novak  
 Jared Talla  
 Jay Deutsch  
 Joe Judson  
 John T. Rifenbark  
 Justin B. Kalb Trust  
 Kevin Turner

Lukasz Gottwald  
 Mark Beaven  
 Mark Spino  
 Matt Stringfellow  
 Randall Hale  
 Stefan Amling  
 The Rudolph Family Trust  
 Todd Deutsch  
 Two Seas Capital LP  
 Two Trees Capital BVI Ltd.  
 W5 Family Trust  
 Wesley Hoaglund  
 Weston Adams  
 WS-Oaxaca LLC

**Other Secured Parties (Letters of Credit/  
 Issuers of Letters of Credit)**

N/A

**Partnerships (if debtors is a partnership,  
 its general and limited partners)**

N/A

**Regulatory and Government**

(See Taxing Authorities)  
 Environmental Protection Agency  
 Internal Revenue Service (“IRS”)  
 Occupational Safety and Health  
 Administration  
 Securities and Exchange Commission  
 (“SEC”)  
 U.S. Customs and Border Protection

**Secured Creditors**

ABLe Communications, Inc.  
 ComNet Communications, LLC  
 Consolidated Electrical Distributors, Inc.  
 dba Sun Valley Electric Supply  
 Coonrod Electric Co, LLC  
 Elliot Electric Supply, Inc.  
 Harper Construction Company, Inc.  
 Housley Communications, Inc.  
 Huband Mantor Construction Inc.  
 Humprey & Associates, Inc.  
 LML Services dba FlowTx



McElroy Metal Mill, Inc. dba McElroy Metal  
 MK-Marlow Company, LLC  
 Morsco Supply LLC dba Morrison Supply Company  
 Network Cabling Services, Inc.  
 Priority Power Management, LLC  
 Summit Electric Supply Co.  
 Sure Steel - Texas, LP  
 T&D Moravits & Co., LLC  
 Texas AirSystems, LLC  
 Wessely-Thompson Hardware, Inc.

**Significant Competitors**

Argo Blockchain PLC  
 Bitfarms Technologies Ltd.  
 (fka Blockchain Mining Ltd.)  
 Cipher Mining Inc.  
 CleanSpark, Inc.  
 Greenidge Generation Holdings Inc.  
 Hive Blockchain Technologies Inc.  
 Hut 8 Mining Corp.  
 Iris Energy Ltd.  
 Marathon Digital Holdings, Inc.  
 Mawson Infrastructure Group Inc.  
 Riot Blockchain, Inc.

**Significant Customers and Contract Counterparties:**

1277963 B.C. Ltd dba Bitfield  
 ADQ Financial Services LLC  
 Agricultural Scientific LLC  
 Aidant.ai  
 AJT Trading, LLC  
 Alloy Ventures Management LLC  
 Argo Innovation Labs Inc.  
 AsicXchange Team Inc.  
 Atlas Technology Group LLC  
 Bay Colony Law Center, LLC  
 Bay Online Media  
 Benjamin Rees  
 BEP 888, LLC  
 BEP 999, LLC  
 Bit Digital USA, Inc.  
 Bitmain Development Inc.  
 Bitmain Technologies Georgia Limited

Bitmaintech PTE LTD  
 Bizmatica Polska JSC  
 Block One Technology  
 Blockcap Inc.  
 Blockchain United Mining Services  
 Blockfusion Technologies  
 Blue Hills Co, LLC  
 Blue Torch Capital LP  
 Brent Jason Deboer  
 Burdy Technology Limited  
 BW Holdings, LLC  
 CAC Global LLC  
 CCP Credit Acquisition Holdings, L.L.C.  
 Celsius Mining LLC  
 Charles Aram  
 Chris Chiovitti Holdings Inc.  
 Clearly Leasing, LLC  
 Colin Jacobs  
 Colin Smith  
 Compass Mining, Inc.  
 Crypto Garden, Inc.  
 Cumulus Coin LLC  
 DCG Foundry LLC  
 Digifarm Technologies Limited  
 Dreams and Digital, LLC  
 DUS Management Inc.  
 Etcembly Ltd  
 EverData, LLC  
 EZ BlockChain LLC  
 Flourishing Field Limited  
 Gateway Korea Inc.  
 GEM Mining  
 Gilley Enterprises  
 Global Star Holding Co.  
 Goodrose 5009, Inc.  
 Gopher, LLC  
 GPU.ONE  
 Greg Pipho  
 Gryphon Digital Mining, Inc.  
 Henry Ho  
 Hewlett Packard Enterprise Company  
 Hockomock Mining Company  
 Horizon Kinetics  
 Icons8  
 Isoplex Inc.  
 Israel Garcia

Jacob McDaniel  
 JAM Mining Corp.  
 Kaboomracks, Inc.  
 Kalon Investments, LLC  
 Kristy-Leigh Minehan  
 Lake Parime USA Inc.  
 Leon Hadgis  
 LivePerson, Inc.  
 Lonestar Ole Git LLC  
 Luxor Technology Corp  
 Mark Bordcosh  
 Mineority Group  
 Mineority Group LLC  
 Mississippi Home Development  
 N9+, LLC  
 New Green Network LLC  
 NextEra Energy Capital Holdings  
 NFN8 Media, LLC  
 Nissan North America, Inc.  
 Nomura Corporate Funding Americas, LLC  
 North Georgia Data LLC  
 NVIDIA Corporation  
 Pete Abdo  
 Polyphase Capital, LLC  
 Poolin Technology Pte. Ltd.  
 Pure Storage, Inc.  
 Quandefi Opportunities LLC  
 Quantum Digital Network Assets, LLC  
 Richard Norman  
 Rio Verde Holdings Ltd  
 River Financial Inc.  
 RJW Digital Solutions  
 RME Black 100, LLC  
 RME Black 200, LLC  
 RME Black 88, LLC  
 Rodrigo Perusquia  
 RPM Balance, Inc.  
 Rudy Worrell  
 Savage.io  
 Seagen Inc.  
 Sensika Technologies OOD  
 Serge Marin  
 Socrates Roxas  
 Spring Mud LLC  
 Summit Crypto Mining Limited  
 Supplybit, LLC

Tansley Equipment Limited  
 Techshop Computers Ltd.  
 Teslawatt  
 The Allen Institute for Artificial Intelligence  
 Timeless Digital Corp.  
 T-Mobile USA, Inc.  
 Tomek Group, LLC  
 Tony Grijalva  
 TYMIF Coin Ventures, LLC  
 Union Jack, LLC  
 UnitX  
 US Digital Mining and Hosting Co., LLC  
 Vaurus Mining SPV2 LLC  
 VCV Power Mining Alpha LLC  
 William McCarter  
 \* Certain Other Contract Counterparties of a  
 Confidential Nature

**Significant Shareholders (more than 5% of equity)**

Darin Feinstein  
 Michael J. Levitt  
 MPM Life LLC

**Significant Vendors/Suppliers**

1872 Consulting LLC  
 2012Exxact Corporation  
 5Fastenation Inc.  
 5STAR5 INC  
 Abu Dhabi Ports Company PJSC – KIZAD  
 Accent Awnings Inc.  
 Adaptive Insights LLC  
 Advanced Business Equipment  
 Agility Logistics Corp  
 Agora NW LLC  
 AIM Summit FZE  
 Aircraft Services Group Inc.  
 Airflow Sciences Corporation  
 Alation, Inc.  
 Albacross Nordic AB  
 Alfa Internationals Logistics Inc.  
 Aliexpress  
 Alliance Funding Group  
 Allied Steel Buildings Inc.  
 Allstream  
 Alpha Miner LLC

Alpha Vertical Inc.  
 Alston and Bird LLP  
 Alteryx Inc.  
 American Registry for Internet Numbers Ltd  
 Americord  
 Ameri-Dedicated Inc.  
 Andrew Ferraro  
 Angel Bejarano Borrega  
 Aon Consulting Inc.  
 AON Risk Insurance Services West Inc.  
 Applied Scale Technology  
 ARIBA INC  
 Armstrong Moving Solutions San Antonio  
 LLC  
 Arrow Exterminators  
 Arrowfish Consulting  
 Atlantic Trailer Leasing & Sales, LLC  
 Atlas Mining  
 Atrio Inc.  
 AvTech Capital LLC  
 Bandy Transport Company  
 Barnhart Crane and Rigging Co  
 Beacon Building Products  
 Bearcom  
 Belyea Company Inc.  
 Benton Electric Supply Inc.  
 Bernard Klopfer  
 Better IT Solutions LLC  
 Big Ass Fans  
 Bigbee Steel Buildings Inc.  
 Bigeye, Inc.  
 Bitmain Development Inc.  
 Bitmain Technologies Limited  
 Bitwave  
 Black Box Network Services Inc.  
 Blackline Safety Corp  
 Blackpearl Management and Human  
 Resource Consulting LLC  
 Blakes Cassels and Graydon LLP  
 Blockchain Association  
 Blue Cross Blue Shield of Texas  
 Bring Light and Sound LLC  
 Broadridge ICS  
 BTC Media  
 Building Image Group, Inc.  
 Built In Inc.

Bureau Van Dijk Electronic Publishing Inc.  
 Business Wire Inc.  
 BWS Acoustics  
 Calloway County Board of Education  
 Calvert Cafe LLC  
 Calvert City Municipal Water and Sewer  
 Canaan Convey Co Ltd  
 Capital City Public Affairs LLC  
 Capxon Electronics Shenzhen Co Ltd  
 Carolina Utility Customers Association  
 Carpet Capital Fire Protection Inc.  
 Carpet Capital Multi-System Inc.  
 CCR Corp  
 CDW Direct  
 CDW Middle East FZ LLC  
 CenturyLink  
 Cesar Gomez Martin  
 CFS Containers  
 Chamber of Digital Commerce  
 Chapeau!  
 Cherokee County Health Department  
 Cherokee Well Drilling  
 Chroma System Solutions, Inc.  
 Chubb  
 Ciemat  
 CIOReview  
 Circular Technologies Inc.  
 Cision US Inc.  
 Citadel Securities Corp Solutions  
 City Electric Supply  
 City of Bellevue - Tax Division  
 Cleerline Technology Group LLC  
 Cloudflare Inc.  
 CNA Insurance  
 Cohen and Company LTD  
 Coin Center Inc.  
 Coinbase Inc.  
 Coindesk Inc.  
 Colo Properties Atlanta LLC  
 Color Scapes Landscaping, Inc.  
 Commercial Acoustics  
 Common Desk Austin LLC  
 Compensation Advisory Partners, LLC  
 Comware  
 ConGlobal Industries LLC  
 Consero Global Solutions LLC

Consilio LLC  
 Constellation New Energy, Inc.  
 Container Monster LLC  
 Convergent Technologies LLC  
 CoreWeave Inc.  
 Covert Chrysler Dodge Jeep Ram  
 Crescendo Collective LLC  
 Crestline Solutions LLC  
 Critical Components Inc.  
 Crystal Caverns Spring Water LLC  
 Cunningham Golf and Utility Vehicles  
 Cusip Global Services  
 D16 LLC  
 Dakota Fire Protection Inc.  
 Dalton Fence Company  
 Dalton Service Inc.  
 Databricks, Inc.  
 Datasite LLC  
 David Herrington  
 Davis Wright Tremaine LLP  
 Denton Chamber of Commerce Inc.  
 Dentons Canada LLP  
 DHL Express (USA) Inc.  
 DigiCert Inc.  
 Digi-key  
 Digital Asset Services Ltd  
 Digital London Ltd  
 Digital Mountain Inc.  
 Dillon Eldridge  
 Distributed Ledger Inc.  
 Dockery Auto Parts  
 Dockzilla Co  
 Docusign Inc.  
 Dongguan Fa Site Electronic Technology  
 Co Ltd  
 Donnelley Financial Solutions  
 DSV Air and Sea Inc.  
 Eagle Promotions  
 Eaton Corporation  
 eCapital Advisors LLC  
 Elasticsearch Inc.  
 Electra Link Inc.  
 Electric Power Engineers Inc.  
 Electrical Com  
 Elite Electric Company LLC  
 Employer Solutions Resources LLC

Engineered Fluids, Inc.  
 EPIC ASIC Asia Limited  
 Equisolve Inc  
 ERI Economic Research Institute Inc.  
 Ernest Industries Inc.  
 Esteban LaSalle  
 EvoTek  
 Farm & Ranch Construction, LLC  
 Farming with Stephanie LLC  
 Fastenal Company  
 Federico Bohn  
 FedEx  
 Felker Construction Company Inc.  
 Fernando Manuel Sierra Pajuelo  
 Fidelity Investments Institutional Operations  
 Company LLC  
 Financial Accounting Standards  
 Board/Governmental Accounting Standards  
 Board  
 FINRA  
 Fireblocks Inc.  
 First Insurance Funding  
 First National Capital LLC  
 First-Line Fire Extinguisher Company  
 Flexential Colorado Corp  
 FlowTx  
 ForensisGroup Inc.  
 Forks Landscaping LLC  
 Forum Communications Company  
 Foshan Dilue Supply Chain Mgmt. Co Ltd  
 Franchise Tax Board  
 Free Transportation LLC  
 FreightEx Logistics LLC  
 Frontline Shredding Inc.  
 Frost Brown Todd Attorneys LLC  
 FS.Com Inc.  
 FXSA  
 G.I. Joe Landscaping, LLC  
 Gagnon & Miceli Freight Inc.  
 Genesis Custody Limited  
 Gibson and Associates Inc.  
 Gilmore Kramer Co  
 GitHub Inc.  
 Glaze Supply Company Inc.  
 Goldstein and Lee PC  
 GoodHire

Goodway Group Inc.	K and E Lawn Service LLC
Google LLC	Katz Marshall and Banks LLP
Grand Forks Utility Billing	Keith Larry Watkins
Great Sports Inc.	Kenco Material Handling Solutions LLC
Greatland Corporation	Kentucky Cabinet for Economic Development
Green Business Certification, Inc.	Kesco Air Inc.
Greenhouse Software Inc.	Kilpatrick Townsend and Stockton LLP
GreensLedge Capital Markets LLC	King Ford
Greyline Partners LLC	Kings Road RV Park LLC
Griffin C Simerly	Know Agency
Guardian Life	KnowBe4 Inc.
Gustavo Melo Belfort	Labor Finders
Hamin Kang	Lake Effect Traffic LLC
Hannig Row Partnership	Lancaster Safety Consulting, Inc.
Harper Construction Company, Inc.	Landstar Ranger Inc.
Heapy	Lane Powell PC
Hill and Wilkinson Construction Group Ltd	LANshack Com
HM Tech LLC	Larry Ledford
Holland LLC	Lenz LLC
Holloway Updike and Bellen Inc.	Level 3 Communications LLC
HubSpot Inc.	LHC Capital Partners Inc.
Hudson Incentives Inc.	LHH Recruitment Solutions
Hughes Electric Paint & Supplies	LinkedIn Corporation
Human Rights Foundation	LiveView Technologies Inc.
Hurricane Electric LLC	Lockton Insurance Brokers LLC
Hutchins Pallet Service, Inc.	Logistica CryptoMining Repair LLC
Hutchison and Steffen PLLC	LRN Corporation
ICE Systems, Inc.	Lukka Inc.
ICI Mechanical LLC	M & S Patterson, Inc.
ICS Inc.	Manley Four Little Pigs Inc.
IDC Research Inc.	Manning Land LLC
INE	Marco Technologies LLC
Integrated Networking Technologies LLC	Marshall County Battery and Golf Carts Inc.
Integrity Door Solutions LLC	Marshall County Tax Administrator
Intralinks, Inc.	McMaster-Carr
Ironclad Inc.	MDSI Inc.
Jackie L Bryan	Mediant Communications Inc.
Javier Lazaro Jareno	Megaport USA Inc.
JBM Office Solutions	Meridian Equipment Finance LLC
JCL Energy LLC	Michael Cruz
Joaquin Pablo Gonzalez	Microsoft Azure
Jobot	Mike Darling Films
John Furner	Miller Griffin and Marks PSC
Jonathan Barrett 2012 Irrevocable Trust dated May 31 2012	Mindset
Juan Jose Galan Lopez	Mission Critical Facilities International, Inc.

MJDII Architects Inc.  
 MNP LLP  
 Mobile Modular Portable Storage  
 Monnit Corporation  
 Monoprice Inc.  
 M-RETS  
 MSC Industrial Supply Co.  
 Murphy and Grantland PA  
 Murtco Inc.  
 Muskogee City-County Port Authority  
 Mustache Creative Studio  
 Nancy C Sayers  
 Nanning Dinggao Tech Limited  
 National Association of Corp Directors  
 Neeraj Agrawal  
 Next Level Valet LLC  
 NextLevel  
 nference, Inc.  
 Nicolas Carter  
 Office of State Tax Commissioner  
 Oklahoma Gas and Electric Company  
 Oklahoma Tax Commission  
 Okta Inc.  
 Old Dominion Freight Line Inc.  
 Old Republic National Title Ins. Co  
 Omeir Cargo LLC  
 Oncor Electric Delivery Company LLC  
 Onestopmining Technologies Limited  
 Onin Staffing, LLC  
 OnlineComponents.com  
 Oracle Capital LLC  
 Orange Computers  
 ORGDEV Limited  
 Overhead Door Company of  
 Clayton/Overhead Door Company of Tri  
 State  
 Parker Lynch  
 Paulo Roberto Pereira de Souza Filho  
 Pax ADR LLC  
 Paycom Payroll LLC  
 PeopleReady Inc.  
 Pepsi MidAmerica  
 Petter Business Systems  
 Pioneer Abstract and Title Co of Muskogee  
 Inc.  
 Plant Tours Communications Company

Platinum Platypus Inc.  
 Premier Fire and Security Inc.  
 Prime Mowing and Property Management  
 LLC  
 Pure Water Technology of the Tri State  
 Area LLC  
 Pye-Barker Fire and Safety LLC  
 Q4 Inc.  
 Quality Water Financial LLC  
 Quik Print of Austin Inc.  
 Rack and Shelving Consultants  
 Radiant PPC LLC  
 Raymond Pope  
 RBI USA Customs Services LLC  
 RC Ventures Inc.  
 Recycling Equipment Corporation  
 Red Moon 88 LLC  
 Reffett Associates  
 Regents Capital Corporation  
 Reliance Telephone Systems  
 Rezvani Mining LLC  
 Robson Forensic Inc.  
 Rockwell Automation Inc.  
 Roman Krasiuk  
 Ruric Inc.  
 SafetySkills LLC  
 SAGE Capital Investments, LLC  
 Salary.com LLC  
 Salesforce.com, Inc.  
 Say Technologies LLC  
 Scott Malewig  
 Sebastian Javier Marconi  
 Sharp Business Systems  
 Sharpertek  
 Shermco Industries, Inc.  
 Silver Fox Productions Inc.  
 Silverpeak Special Situations Lending LP  
 Slack Technologies LLC  
 Smartsheet Inc.  
 Smoky Mountain BBQ Company LLC  
 Solomon Corporation  
 Southeastern System Services Inc.  
 Southern Cargo LLC  
 Spectrum Business  
 SpectrumVoIP Inc.  
 Spotless Cleaning

Stafftax Financial LLC  
 Standby Service Solutions LLC  
 State of Tennessee Department of Revenue  
 Stone Tower Air LLC  
 Summit Energy Services Inc.  
 Summit Funding Group Inc.  
 Sunny Shah  
 Sunnyside Consulting and Holdings Inc.  
 SunValley Electric Supply  
 SuperAcme Technology Hong Kong LTD  
 Susan Oh Communications  
 Synopsys Inc  
 Synovus Bank  
 Tag Resources LLC  
 Tangent Energy Solutions Inc.  
 Tango Lima, LP  
 Tax Executives Institute Inc.  
 TDIndustries Inc.  
 Teague Nall and Perkins Inc.  
 Technijian Inc.  
 Technology Navigators LLC  
 TechSource Global LLC  
 Telecom Site Solutions LLC  
 Telfi LLC  
 Telles Global Consulting Inc.  
 Temps Plus Inc.  
 Tenaska Power Services Co  
 Tenet Solutions  
 Tennessee Valley Industrial Committee  
 Texas Blockchain Council  
 Texas Workforce Commission  
 The Coindad LLC  
 The Crown Restaurant  
 The MacLellan  
 The Specialty Company - TSC  
 The Treadstone Group Inc.  
 Thomson Reuters Tax and Accounting  
 checkpoint  
 Thycotic Software LLC  
 Time Warner Cable  
 Top Imprint Limited  
 Tor Naerheim Brand Design LLC  
 Total Quality Logistics LLC  
 Tower Direct  
 Trace3 LLC  
 TRACS Manufacturing LLC

Tractor and Palm Inc.  
 Travis Asphalt  
 Triangle Enterprises, Inc.  
 Trilogy LLC  
 TriNet COBRA  
 Trinity Risk Solutions LLC  
 True North Data Solutions US Inc.  
 TXU Energy Retail Company LLC  
 TY Properties  
 U line  
 United Capital Partners  
 United Rentals North America Inc  
 United Rentals North America Inc.  
 University of California, San Diego  
 UPS Supply Chain Solutions Inc.  
 Upstate Containers LLC  
 Validus Power Corp  
 Vandco Equipment  
 VCheck Global LLC  
 Veriedge LLC  
 Veritext LLC  
 Vesco Toyota Lift  
 VMS Security Cloud Inc.  
 Volt Management Corp  
 Wachsmann PR LLC  
 Waste Disposal Solutions Inc.  
 Waterlogic Americas LLC  
 Wells and West Inc.  
 WEX Health Inc.  
 Whitfield Electric Motor Sales & Service,  
 Inc.  
 Whitney J Beauxis  
 Widseth Smith Nolting and Associates, Inc.  
 Williams Farm LLC  
 Williams Marston LLC  
 Wilson Built Fab Shop  
 Workplace Solutions Inc.  
 Young MFG Inc.  
 Zendesk Inc.  
 Zeus Mining Co Ltd  
 Zimney Foster PC  
 Ziply Fiber  
 Zoom Video Communications Inc.  
 ZoomInfo Technologies

#### **Taxing Authorities**



Austin, TX Lease - existing office  
 (Worksmith)  
 Austin, TX Lease - new office (Riversouth)  
 California Franchise Tax Board  
 Cedarvale, TX  
 Cherokee County Tax Collector (NC)  
 City of Calvert City (Calvert City, KY)  
 City of Denton, TX  
 Colorado Department of Revenue  
 Dalton-Whitfield Joint Development  
 Authority; Carl Campbell, Executive  
 Director  
 Eddie McGuire, Marshall County Sheriff  
 (Benton, KY)  
 Georgia Department of Revenue  
 Internal Revenue Service  
 Jobe Ranch Family Limited Partnership,  
 Lessor (11/15/2021)  
 Kentucky Department of Revenue  
 Kentucky State Treasurer  
 King County Assessor (Seattle, WA)  
 Marshall County (Kentucky) Department of  
 Revenue  
 Minnkota Power Cooperative  
 ND Office of State Tax Commissioner  
 North Carolina Department of Revenue  
 North Dakota Department of Revenue  
 North Dakota Office of State Tax  
 Commissioner  
 Oklahoma Department of Revenue  
 State of Delaware - Division of Corporations  
 Tennessee Department of Revenue  
 Tennessee Valley Authority - Economic  
 Development - Thomas Buehler (Calvert  
 City)  
 Texas Comptroller / Texas Comptroller -  
 Sales & Use Tax  
 Travis County, TX (Austin, TX HQ)  
 US Customs and Border Protection  
 Ward County Assessor (TX)  
 Whitfield County Board of Assessors  
 (Dalton, GA)

**U.S. Attorney's Office for Southern  
 District of Texas**  
 Jennifer Lowery

## UCC Search Results/UCC Lien Search Results

ACM ELF ST LLC  
 Anchorage Lending CA, LLC  
 Arctos Credit, LLC  
 Bank Financial  
 Bank of the West  
 Barings BDC, Inc.  
 Barings Capital Investment Corporation  
 Barings Private Credit Corp.  
 BEAM Concrete Construction, Inc.  
 BlockFi Lending LLC  
 Bremer Bank, National Association  
 Brown Corporation  
 C T Corporation System, as Representative  
 Celsius Networks Lending LLC  
 CIT Bank, N.A.  
 CM TFS LLC  
 ComNet Communications, LLC  
 Condair Inc.  
 Consolidated Electrical Distributors, Inc.  
 dba Sun Valley Electric Supply  
 Contech Construction  
 Contech, Inc.  
 Convergint Technologies LLC  
 Coonrod Electric Co., LLC  
 Corporation Service Company  
 Dell Financial Services L.L.C.  
 Elliot Electric Supply, Inc.  
 GARIC INC.  
 GARIC, INC.  
 Gaylor Electric, Inc. d/b/a Gaylor, Inc.  
 Graybar Electric Company Inc.  
 Graybar Electric Company, Inc.  
 Harper Construction Company, Inc.  
 Holliwood LLC  
 Housley Communications, Inc.  
 Huband-Mantor Construction Inc.  
 Humphrey & Associates, Inc.  
 Humprey & Associates, Inc.  
 Imperial Fire Protection, LLC  
 Indigo Commercial Funding, LLC  
 J.W. Didado  
 Jack Novak  
 Liberty Commercial Finance LLC



Liberty Commercial Finance LLC (n/k/a as Wingspire Equipment Finance LLC)  
 LML Services dba FlowTx  
 Maddox Industrial Transformer LLC  
 MassMutual Asset Finance LLC  
 McCarthy Building Companies Inc.  
 McCarthy Building Companies, Inc.  
 McCorvey Sheet Metal Works, LP  
 McElroy Metal Mill, Inc. dba McElroy Metal  
 MK Marlow Company, LLC  
 Morsco Supply LLC dba Morrison Supply Company  
 Network Cabling Services, Inc.  
 North Mill Credit Trust  
 NYDIG ABL LLC  
 Pillar Electric  
 Power & Digital Infrastructure Corp.  
 Power Engineering Services, Inc.  
 Priority Power Management, LLC  
 Silverpeak Credit Partners LP, as Collateral Agent  
 Stonebriar Commercial Finance LLC  
 Stonebriar Finance Holdings LLC  
 Summit Electric Supply Co.  
 Sure Steel - Texas, LP  
 T&D Moravits & Co.  
 TCF National Bank  
 Texas AirSystems, LLC  
 Toyota Industries Commercial Finance, Inc.  
 Trilogy  
 Trinity Capital Inc.  
 VFSOX, LLC  
 Way Mechanical  
 Wessely-Thompson Hardware, Inc.  
 Wingspire Equipment Finance, LLC  
 XPDI Merger SUB, Inc.

**Unions**

N/A

**United States Trustee and Staff for Southern District of Texas**

Alethea Caluza  
 Alicia Barcomb  
 Brian Henault

Christopher R. Travis  
 Christy Simmons  
 Clarissa Waxton  
 Glenn Otto  
 Gwen Smith  
 Ha Nguyen  
 Hector Duran  
 Ivette Gerhard  
 Jana Whitworth  
 Jayson B. Ruff  
 Kevin M. Epstein  
 Linda Motton  
 Luci Johnson-Davis  
 Millie Aponte Sall  
 Samantha Chilton  
 Stephen Statham  
 Steven Whitehurst  
 Valerie Goodwin  
 Yasmine Rivera

**Utility Providers/Utility Brokers**

Alpha Waste  
 BalsamWest Fiber Net  
 Calvert City Hall (Kentucky)  
 Carolina Recycling  
 CenturyLink  
 Charter Communications, Inc. (dba Spectrum)  
 Cogent Communications  
 Countrywide Sanitation Co  
 Dakota Carrier Network  
 Dalton Utilities  
 Dellcom (Dell Telephone)  
 Denton Municipal Electric  
 Dialog Telecommunications  
 Digital Realty  
 Dobson Fiber  
 Duke Energy  
 Duke Energy Carolinas  
 Duke Energy Carolinas, LLC  
 Frontier Communications  
 GlobalGig  
 Internal/Resound Networks  
 Level 3 Communications LLC  
 Logix Fiber Networks  
 Lumen/CenturyLink

Marble Community  
Murphy Electric Power Board  
NODAK Electric Cooperative  
Optilink  
Regional Waste  
Resound Networks  
Shell Energy Solutions

Starlink  
TanMar Rentals, LLC  
Tennessee Valley Authority  
Time Warner Cable  
Windstream Communications  
Xcel Energy, Inc.

**EXHIBIT B**

**Parties-in-Interest Noted for Court Disclosure**

**Relationships in Matters Related to These Proceedings**

None

**Relationships in Unrelated Matters – Current Clients**

Abu Dhabi Ports Company PJSC - KIZAD	City National Bank
Aetna	CNA Insurance
Aflac	Coinbase Inc.
Akin Gump Strauss Hauer & Feld LLP	Convergint Technologies LLC
Alation, Inc.	Cooley LLP
Alston & Bird LLP	Corbin Opportunity Fund, L.P.
Alston and Bird LLP	Dallas County
Amazon Web Services Inc.	Davis Wright Tremaine LLP
AmTrust	Deloitte & Touche LLP
Andersen Tax LLC	Delta Dental
AON	Dentons Canada LLP
Aon Consulting Inc.	DHL Express (USA) Inc.
Apollo Capital Management, L.P.	Duane Morris LLP
Arnold & Porter Kaye Scholer LLP	Duke Energy
AT&T	Duke Energy Carolinas
Atrio Inc.	Duke Energy Carolinas, LLC
AXIS Surplus Ins. Co (via Amwins)	Elasticsearch Inc.
Bank of America	Equinix Inc.
Bank of the West	Ernst & Young LLP
Beazley Insurance Company	Ernst and Young US LLP
Berkley National Insurance Company	Faegre Drinker Biddle and Reath LLP
Berkley Prof Liability	Federal Insurance Company (Chubb)
Berkshire Hathaway Specialty Ins. Company	FedEx
Blue Cross Blue Shield CA	FINRA
Blue Cross Blue Shield NC	Frontier Communications
Blue Cross Blue Shield of Texas	Frontier Communications America Inc.
BNY Mellon Bank	Galaxy Digital LP
CenturyLink	Gensler
Charter Communications, Inc. (dba Spectrum)	Gensler
Chubb	Google LLC
CIT Bank, N.A.	Gray Reed
Citadel Securities Corp Solutions	Greenberg Traurig, LLP
	Group Health Aetna
	Haynes and Boone, LLP

Hewlett Packard Enterprise Company  
Hiscox Insurance Company  
Holland and Hart LLP  
Internal Revenue Service  
Internal Revenue Service ("IRS")  
Jackson Walker LLP  
Kaiser Permanente  
Kilpatrick Townsend and Stockton LLP  
Kirkland and Ellis LLP  
KPMG LLP  
Landmark American Insurance Company  
(RSUI via Amwins)  
Lane Powell PC  
Latham & Watkins LLP  
Level 3 Communications LLC  
Lexington Insurance Company (AIG) via  
RT Specialty  
Lexington Insurance Company (via  
Amwins)  
LHC Capital Partners Inc.  
LinkedIn Corporation  
LivePerson, Inc.  
LRN Corporation  
Lumen/CenturyLink  
Mallinckrodt Pharmaceuticals  
Marathon Digital Holdings, Inc.  
Marcum LLP  
McDermott Will & Emery LLP  
McDermott Will and Emery LLP  
MetLife  
Moelis & Company LLC  
Morgan, Lewis & Bockius LLP  
MSC Industrial Supply Co.  
National Union Fire Ins. Co of Pittsburgh  
(AIG)

Navigators Insurance Co (Hartford)  
Nissan North America, Inc.  
Paul Hastings LLP  
PricewaterhouseCoopers LLP  
Pure Storage, Inc.  
QBE Insurance Corporation  
Quinn Emanuel Urquhart & Sullivan, LLP  
Richards Layton and Finger PA  
Rockwell Automation Inc.  
Salesforce.com, Inc.  
Scientific Games Corporation  
Seagen Inc.  
Securities and Exchange Commission  
("SEC")  
Sidley Austin LLP  
Skadden, Arps, Slate, Meagher & Flom LLP  
Slack Technologies LLC  
Snell & Wilmer  
Starr Indemnity & Liability Co  
Summit Electric Supply Co.  
Synopsis Inc  
Synovus Bank  
Talos Energy, Inc.  
Time Warner Cable  
T-Mobile USA, Inc.  
Troutman Pepper Hamilton Sanders LLP  
U.S. Bank National Association  
UnitedHealthcare ("UHC")  
Weil, Gotshal & Manges LLP  
Williams & Connolly LLP  
Willkie Farr & Gallagher LLP  
Xcel Energy, Inc.  
XL Specialty Ins. Co.  
Zoom Video Communications Inc.

**Relationships in Unrelated Matters – Former Clients**

BlackRock Financial Management, Inc.  
BlockFi, Inc.  
Blue Torch Capital LP  
Choate, Hall & Stewart LLP  
Cision US Inc.  
Cloudflare Inc.  
Cogent Communications

Columbia Casualty Company (CNA)  
Consilio LLC  
Dalton Utilities  
Diamond Offshore Drilling, Inc.  
Eaton Corporation  
Gartner Inc.  
Graybar Electric Company Inc.

Graybar Electric Company, Inc.  
Guardian  
Guardian Life  
Marco Technologies LLC  
NextEra Energy Capital Holdings  
NVIDIA Corporation  
Tennessee Valley Authority  
Windstream Communications